

Docket No.: 20708/0205525-US0
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Akihiro Toshima et al.

Application No.: 10/599,432

Confirmation No.: 8748

Filed: September 28, 2006

Art Unit: 4171

For: **STEERING APPARATUS AND
MANUFACTURING METHOD OF SAME**

Examiner: Thomas C. DIAZ

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Non-Final Office Action dated April 7, 2008, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.